

SIKKIM



GOVERNMENT

GAZETTE

**EXTRAORDINARY
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Gangtok

Saturday 09th December, 2017

No. 601

**GOVERNMENT OF SIKKIM
FINANCE, REVENUE AND EXPENDITURE DEPARTMENT
COMMERCIAL TAXES DIVISION
GANGTOK**

No. 23/2017-State Tax (Rate)

Date: 22nd August, 2017

NOTIFICATION

In exercise of the powers conferred by sub-section (5) of section 9 of the Sikkim Goods and Services Tax Act, 2017 (9 of 2017), the State Government, on the recommendations of the Council, hereby makes the following amendments in the notification of the Government of Sikkim, in the Department of Finance, Revenue and Expenditure, No.17/2017-State Tax (Rate), dated the 30th June, 2017, published in the Gazette of Sikkim, Extraordinary, vide number 296 dated the 6th July, 2017, namely:-

In the said notification, in the first paragraph, after clause (ii) the following clause shall be inserted, namely:-

"(iii) services by way of house-keeping, such as plumbing, carpentering etc, except where the person supplying such service through electronic commerce operator is liable for registration under sub-section (1) of section 22 of the said Sikkim Goods and Services Tax Act."

**Dipa Basnet
Secretary
Commercial Taxes Division
Finance, Revenue & Expenditure Deptt.
FILE NO.GOS/CTD/2009-2010/16-1C (9) VOL-II**